R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-106. Tourism Marketing Performance Fund Pursuant to Utah Code Ann. Section 9-2-1702 and 9-2-1703.

A. For purposes of clarifying the measurement upon which an appropriation to the Tourism

Marketing Performance Fund is based, "previous year's sales tax receipts," and "previous year's

taxable sales" mean sales that occurred between the previous July 1 through June 30.

KEY: charities, tax exemptions, religious activities, sales tax

Effective: 9/5/01